

STATE OF MISSOURI



STATEWIDE CENTRAL SERVICE COST ALLOCATION PLAN

ACTUAL 2013

OFFICE OF ADMINISTRATION
DIVISION OF ACCOUNTING

CERTIFICATION FOR THE

STATE OF MISSOURI

STATEWIDE COST ALLOCATION PLAN

Certification by the Responsible Official

This is to certify that I have reviewed the cost allocation plan submitted herewith and to the best of my knowledge and belief:

- (1) All costs included in this fiscal year 2013 proposal to establish cost allocations or billings for fiscal year 2015 are allowable in accordance with the requirements of OMB Circular A-87, "Cost Principles for State and Local Governments," and the Federal award(s) to which they apply. Unallowable costs have been adjusted for in allocating costs as indicated in the cost allocation plan.
- (2) All costs included in this proposal are properly allocable to Federal awards on the basis of a beneficial or causal relationship between the expenses incurred and the awards to which they are allocated in accordance with applicable requirements. Further, the same costs that have been treated as indirect costs have not been claimed as direct costs. Similar types of cost have been accounted for consistently.

I declare that the foregoing is true and correct.

Governmental Unit State of Missouri

Signature

Stacy Neal

Name of Official Stacy Neal

Title

Director, Division of Accounting

Date of Execution March 21, 2014

STATE OF MISSOURI
STATEWIDE CENTRAL SERVICE COST ALLOCATION PLAN
ACTUAL 2013

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STATE OF MISSOURI
STATEWIDE COST ALLOCATION PLAN

Scope of Plan

The Missouri Statewide Cost Allocation Plan is an annual report prepared by the Office of Administration, Division of Accounting. The procedures and guidelines for the preparation of this report are contained in the United States Office of Management and Budget Circular A-87, "Cost Principles for State, Local and Indian Tribal Governments." The plan provides an actual allocation of state central service indirect costs with a roll-forward adjustment to provide a fixed allocation for each state agency for Fiscal Year 2015.

The fixed allocations for the Fiscal Year 2015 Missouri Statewide Cost Allocation Plan have been calculated by subtracting the Actual Fiscal Year 2011 allocations from the Actual Fiscal Year 2013 carry-forward allocations and adding the differences back to the Actual Fiscal Year 2013 allocations.

The cost pools included in this plan are as follows:

- Office of Administration - Building Use
- Office of Administration - Insurance
- Office of Administration - Workers' Compensation
- Office of Administration - Budget & Planning
- Office of Administration - Accounting & Payroll
- Office of Administration - Personnel
- Office of Administration - Purchasing
- Office of Administration - General Services
- Office of the State Treasurer - Disbursements
- Office of the Secretary of State - Records Management
- Department of Public Safety - Security
- Department of Revenue - Cashier

For all cost pools included in this plan, only the costs incurred from state funds have been allocated. Federal fund expenditures have not been included in the original total cost for each cost pool. Allocations have been made to state agencies irregardless of their eligibility for reimbursement of central administrative indirect costs.

This plan was prepared by the Office of Administration, Division of Accounting. All inquiries should be directed to Mr. Dwayne Rasmussen, Division of Accounting at (573) 751-4761.

STATE OF MISSOURI
 FIXED COSTS FOR USE IN FY 2015
 BASED ON FY 2013 ACTUAL COSTS WITH CARRY-FORWARD

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	BUILDING USE	INSURANCE (1)	WORKERS' COMPENSATION	BUDGET & PLANNING	ACCOUNTING & PAYROLL	PERSONNEL	PURCHASING
LEGISLATURE	642,053	148	53,798	---	17,979	---	---
JUDICIARY	71,275	1,113	1,220,307	35,516	105,332	---	---
GOVERNOR	52,270	1	231,876	41,959	810	---	---
LT GOVERNOR	12,027	---	---	51	205	---	(1)
AUDITOR	48,173	25	1,518	(215)	3,040	---	1,151
ATTORNEY GENERAL	177,848	207	(3,517)	2,831	17,145	---	1,752
AGRICULTURE	134,064	(295)	(72,779)	48,502	30,071	28,400	8,636
INSURANCE	261,225	327	5,621	35,978	32,016	25,683	2,586
CONSERVATION	---	508	---	5,167	109,318	---	36,166
ECONOMIC DEVELOPMENT	156,018	14	29,860	98,825	39,618	57,326	96,583
EDUCATION	155,734	713	340,385	128,927	453,512	---	114,765
HIGHER ED	22,922	(697)	(1,624)	69,115	7,815	---	21,068
HEALTH	721,730	371	334,592	60,843	179,405	172,304	148,263
HIGHWAYS	---	522	---	38,467	415,545	---	---
LABOR	98,689	236	381,370	58,552	100,773	82,549	2,775
MENTAL HEALTH	209,967	1,733	10,185,690	74,958	226,581	667,805	(4,348)
NATURAL RESOURCES	516,026	618	170,023	51,181	152,038	145,033	2,301
PUBLIC SAFETY	307,604	45,292	1,956,569	118,370	193,265	224,976	92,866
SOCIAL SERVICES	865,833	(588)	2,158,838	232,003	316,656	662,260	585,186
CORRECTIONS	127,487	2,831	12,572,253	52,231	246,783	1,057,722	424,517
TOTAL	4,580,945	53,079	29,564,780	1,153,261	2,647,907	3,124,058	1,534,266
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Notes:

(1) Administration of auto self-insurance program, aircraft liability insurance, surety bonds, and specific employee bonds.

STATE OF MISSOURI
 FIXED COSTS FOR USE IN FY 2015
 BASED ON FY 2013 ACTUAL COSTS WITH CARRY-FORWARD

	GENERAL SERVICES (2)	TREASURER DISBURSEMENTS	RECORDS MANAGEMENT	SECURITY	REVENUE CASHIER	FIXED FY 15
LEGISLATURE	7,590	1,035	(791)	108,249	1,045	831,106
JUDICIARY	48,459	6,250	441,110	14,935	6,309	1,950,606
GOVERNOR	246	42	1,664	4,085	215	333,168
LT GOVERNOR	49	9	(1,837)	926	14	11,443
AUDITOR	1,262	177	10,574	27,714	201	93,620
ATTORNEY GENERAL	4,214	847	618,304	57,233	468	877,332
AGRICULTURE	4,576	1,399	6,421	(32,212)	20	156,803
INSURANCE	9,147	1,564	98,239	55,023	5	527,414
CONSERVATION	22,587	5,247	2,078	---	1,945	183,016
ECONOMIC DEVELOPMENT	8,426	1,854	40,881	174,013	156	703,574
EDUCATION	31,119	18,207	37,248	59,754	19,237	1,359,601
HIGHER ED	748	334	21,266	14,393	22,982	178,322
HEALTH	22,258	7,948	135,326	22,034	8,405	1,813,479
HIGHWAYS	53,735	18,098	24,428	98,325	6,574	655,694
LABOR	11,244	4,459	166,927	230,398	391	1,138,363
MENTAL HEALTH	94,311	13,094	146,810	---	20,167	11,636,768
NATURAL RESOURCES	25,427	6,982	104,274	86,035	2,130	1,262,068
PUBLIC SAFETY	63,047	10,318	208,921	50,376	5,893	3,277,497
SOCIAL SERVICES	82,455	29,142	683,979	103,726	46,467	5,765,957
CORRECTIONS	127,690	15,412	683,909	(298)	20,515	15,331,052
TOTAL	618,590	142,418	3,429,731	1,074,709	163,139	48,086,883
	=====	=====	=====	=====	=====	=====

Notes:

(2) Risk management administration and administrative services to the Office of Administration.

STATE OF MISSOURI - CALCULATION OF ROLL-FORWARD ADJUSTMENTS

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BUILDING USE	2013 CARRY-FORWARD	2011 ACTUAL	CARRY-FORWARD ADJUSTMENT	2013 ACTUAL	FIXED FY 15
LEGISLATURE	620,191	598,329	21,862	620,191	642,053
JUDICIARY	63,385	55,495	7,890	63,385	71,275
GOVERNOR	50,938	49,606	1,332	50,938	52,270
LT GOVERNOR	11,617	11,207	410	11,617	12,027
AUDITOR	53,082	57,991	(4,909)	53,082	48,173
ATTORNEY GENERAL	174,026	170,204	3,822	174,026	177,848
AGRICULTURE	130,447	126,830	3,617	130,447	134,064
INSURANCE	217,345	173,465	43,880	217,345	261,225
CONSERVATION	---	---	---	---	---
ECONOMIC DEVELOPMENT	156,914	157,810	(896)	156,914	156,018
EDUCATION	155,489	155,244	245	155,489	155,734
HIGHER ED	22,513	22,104	409	22,513	22,922
HEALTH	718,635	715,540	3,095	718,635	721,730
HIGHWAYS	---	---	---	---	---
LABOR	94,333	89,977	4,356	94,333	98,689
MENTAL HEALTH	209,435	208,903	532	209,435	209,967
NATURAL RESOURCES	521,468	526,910	(5,442)	521,468	516,026
PUBLIC SAFETY	300,304	293,004	7,300	300,304	307,604
SOCIAL SERVICES	866,425	867,017	(592)	866,425	865,833
CORRECTIONS	127,057	126,627	430	127,057	127,487
TOTAL	4,493,604	4,406,263	87,341	4,493,604	4,580,945
	=====	=====	=====	=====	=====

NOTES: The carry-forward only Includes use charges in lieu of depreciation for the Building Use cost pool.

STATE OF MISSOURI - CALCULATION OF ROLL-FORWARD ADJUSTMENTS

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INSURANCE	2013 CARRY-FORWARD	2011 ACTUAL	CARRY-FORWARD ADJUSTMENT	2013 ACTUAL	FIXED FY 15
LEGISLATURE	397	646	(249)	397	148
JUDICIARY	2,389	3,665	(1,276)	2,389	1,113
GOVERNOR	15	29	(14)	15	1
LT GOVERNOR	3	6	(3)	3	---
AUDITOR	66	107	(41)	66	25
ATTORNEY GENERAL	277	347	(70)	277	207
AGRICULTURE	311	917	(606)	311	(295)
INSURANCE	721	1,115	(394)	721	327
CONSERVATION	1,125	1,742	(617)	1,125	508
ECONOMIC DEVELOPMENT	487	960	(473)	487	14
EDUCATION	1,612	2,511	(899)	1,612	713
HIGHER ED	454	1,605	(1,151)	454	(697)
HEALTH	1,064	1,757	(693)	1,064	371
HIGHWAYS	3,203	5,884	(2,681)	3,203	522
LABOR	572	908	(336)	572	236
MENTAL HEALTH	4,964	8,195	(3,231)	4,964	1,733
NATURAL RESOURCES	1,294	1,970	(676)	1,294	618
PUBLIC SAFETY	55,043	64,794	(9,751)	55,043	45,292
SOCIAL SERVICES	7,109	14,806	(7,697)	7,109	(588)
CORRECTIONS	6,667	10,503	(3,836)	6,667	2,831
TOTAL	87,773	122,467	(34,694)	87,773	53,079

STATE OF MISSOURI - CALCULATION OF ROLL-FORWARD ADJUSTMENTS

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WORKERS' COMP	2013 CARRY-FORWARD	2011 ACTUAL	CARRY-FORWARD ADJUSTMENT	2013 ACTUAL	FIXED FY 15
LEGISLATURE	51,172	48,546	2,626	51,172	53,798
JUDICIARY	984,147	747,987	236,160	984,147	1,220,307
GOVERNOR	156,524	81,172	75,352	156,524	231,876
LT GOVERNOR	---	---	---	---	---
AUDITOR	2,506	3,494	(988)	2,506	1,518
ATTORNEY GENERAL	19,860	43,237	(23,377)	19,860	(3,517)
AGRICULTURE	38,298	149,375	(111,077)	38,298	(72,779)
INSURANCE	9,338	13,055	(3,717)	9,338	5,621
CONSERVATION	---	---	---	---	---
ECONOMIC DEVELOPMENT	50,167	70,474	(20,307)	50,167	29,860
EDUCATION	556,555	772,725	(216,170)	556,555	340,385
HIGHER ED	---	1,624	(1,624)	---	(1,624)
HEALTH	221,918	109,244	112,674	221,918	334,592
HIGHWAYS	---	---	---	---	---
LABOR	377,505	373,640	3,865	377,505	381,370
MENTAL HEALTH	9,779,844	9,373,998	405,846	9,779,844	10,185,690
NATURAL RESOURCES	389,311	608,599	(219,288)	389,311	170,023
PUBLIC SAFETY	1,897,024	1,837,479	59,545	1,897,024	1,956,569
SOCIAL SERVICES	2,148,310	2,137,782	10,528	2,148,310	2,158,838
CORRECTIONS	10,965,296	9,358,339	1,606,957	10,965,296	12,572,253
TOTAL	27,647,775	25,730,770	1,917,005	27,647,775	29,564,780

STATE OF MISSOURI - CALCULATION OF ROLL-FORWARD ADJUSTMENTS

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BUDGET & PLANNING	2013 CARRY-FORWARD	2011 ACTUAL	CARRY-FORWARD ADJUSTMENT	2013 ACTUAL	FIXED FY 15
LEGISLATURE	---	---	---	---	---
JUDICIARY	33,671	31,826	1,845	33,671	35,516
GOVERNOR	39,825	37,691	2,134	39,825	41,959
LT GOVERNOR	1,994	3,937	(1,943)	1,994	51
AUDITOR	1,820	3,855	(2,035)	1,820	(215)
ATTORNEY GENERAL	2,687	2,543	144	2,687	2,831
AGRICULTURE	46,152	43,802	2,350	46,152	48,502
INSURANCE	34,927	33,876	1,051	34,927	35,978
CONSERVATION	4,983	4,799	184	4,983	5,167
ECONOMIC DEVELOPMENT	87,493	76,161	11,332	87,493	98,825
EDUCATION	122,681	116,435	6,246	122,681	128,927
HIGHER ED	81,210	93,305	(12,095)	81,210	69,115
HEALTH	57,982	55,121	2,861	57,982	60,843
HIGHWAYS	36,705	34,943	1,762	36,705	38,467
LABOR	48,101	37,650	10,451	48,101	58,552
MENTAL HEALTH	72,586	70,214	2,372	72,586	74,958
NATURAL RESOURCES	48,968	46,755	2,213	48,968	51,181
PUBLIC SAFETY	113,363	108,356	5,007	113,363	118,370
SOCIAL SERVICES	220,790	209,577	11,213	220,790	232,003
CORRECTIONS	49,575	46,919	2,656	49,575	52,231
TOTAL	1,105,513	1,057,765	47,748	1,105,513	1,153,261

STATE OF MISSOURI - CALCULATION OF ROLL-FORWARD ADJUSTMENTS

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ACCOUNTING & PAYROLL	2013 CARRY-FORWARD	2011 ACTUAL	CARRY-FORWARD ADJUSTMENT	2013 ACTUAL	FIXED FY 15
LEGISLATURE	20,198	22,417	(2,219)	20,198	17,979
JUDICIARY	106,959	108,586	(1,627)	106,959	105,332
GOVERNOR	1,192	1,574	(382)	1,192	810
LT GOVERNOR	226	247	(21)	226	205
AUDITOR	3,325	3,610	(285)	3,325	3,040
ATTORNEY GENERAL	18,560	19,975	(1,415)	18,560	17,145
AGRICULTURE	27,974	25,877	2,097	27,974	30,071
INSURANCE	30,813	29,610	1,203	30,813	32,016
CONSERVATION	103,962	98,606	5,356	103,962	109,318
ECONOMIC DEVELOPMENT	43,445	47,272	(3,827)	43,445	39,618
EDUCATION	467,914	482,316	(14,402)	467,914	453,512
HIGHER ED	7,406	6,997	409	7,406	7,815
HEALTH	168,748	158,091	10,657	168,748	179,405
HIGHWAYS	475,299	535,053	(59,754)	475,299	415,545
LABOR	88,445	76,117	12,328	88,445	100,773
MENTAL HEALTH	231,246	235,911	(4,665)	231,246	226,581
NATURAL RESOURCES	134,625	117,212	17,413	134,625	152,038
PUBLIC SAFETY	191,095	188,925	2,170	191,095	193,265
SOCIAL SERVICES	343,112	369,568	(26,456)	343,112	316,656
CORRECTIONS	277,392	308,001	(30,609)	277,392	246,783
TOTAL	2,741,936	2,835,965	(94,029)	2,741,936	2,647,907

STATE OF MISSOURI - CALCULATION OF ROLL-FORWARD ADJUSTMENTS

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PERSONNEL	2013 CARRY-FORWARD	2011 ACTUAL	CARRY-FORWARD ADJUSTMENT	2013 ACTUAL	FIXED FY 15
LEGISLATURE	---	---	---	---	---
JUDICIARY	---	---	---	---	---
GOVERNOR	---	---	---	---	---
LT GOVERNOR	---	---	---	---	---
AUDITOR	---	---	---	---	---
ATTORNEY GENERAL	---	---	---	---	---
AGRICULTURE	26,933	25,466	1,467	26,933	28,400
INSURANCE	25,669	25,655	14	25,669	25,683
CONSERVATION	---	---	---	---	---
ECONOMIC DEVELOPMENT	67,381	77,436	(10,055)	67,381	57,326
EDUCATION	---	---	---	---	---
HIGHER ED	---	---	---	---	---
HEALTH	160,334	148,364	11,970	160,334	172,304
HIGHWAYS	---	---	---	---	---
LABOR	79,049	75,549	3,500	79,049	82,549
MENTAL HEALTH	653,880	639,955	13,925	653,880	667,805
NATURAL RESOURCES	139,624	134,215	5,409	139,624	145,033
PUBLIC SAFETY	219,257	213,538	5,719	219,257	224,976
SOCIAL SERVICES	674,687	687,114	(12,427)	674,687	662,260
CORRECTIONS	1,036,580	1,015,438	21,142	1,036,580	1,057,722
TOTAL	3,083,394	3,042,730	40,664	3,083,394	3,124,058

STATE OF MISSOURI - CALCULATION OF ROLL-FORWARD ADJUSTMENTS

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PURCHASING	2013 CARRY-FORWARD	2011 ACTUAL	CARRY-FORWARD ADJUSTMENT	2013 ACTUAL	FIXED FY 15
LEGISLATURE	---	---	---	---	---
JUDICIARY	---	---	---	---	---
GOVERNOR	---	---	---	---	---
LT GOVERNOR	---	1	(1)	---	(1)
AUDITOR	1,486	1,821	(335)	1,486	1,151
ATTORNEY GENERAL	3,352	4,952	(1,600)	3,352	1,752
AGRICULTURE	7,576	6,516	1,060	7,576	8,636
INSURANCE	3,849	5,112	(1,263)	3,849	2,586
CONSERVATION	41,212	46,258	(5,046)	41,212	36,166
ECONOMIC DEVELOPMENT	74,863	53,143	21,720	74,863	96,583
EDUCATION	153,791	192,817	(39,026)	153,791	114,765
HIGHER ED	21,537	22,006	(469)	21,537	21,068
HEALTH	164,657	181,051	(16,394)	164,657	148,263
HIGHWAYS	---	---	---	---	---
LABOR	3,577	4,379	(802)	3,577	2,775
MENTAL HEALTH	79,052	162,452	(83,400)	79,052	(4,348)
NATURAL RESOURCES	22,617	42,933	(20,316)	22,617	2,301
PUBLIC SAFETY	115,759	138,652	(22,893)	115,759	92,866
SOCIAL SERVICES	495,591	405,996	89,595	495,591	585,186
CORRECTIONS	510,487	596,457	(85,970)	510,487	424,517
TOTAL	1,699,406	1,864,546	(165,140)	1,699,406	1,534,266

STATE OF MISSOURI - CALCULATION OF ROLL-FORWARD ADJUSTMENTS

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GENERAL SERVICES	2013 CARRY-FORWARD	2011 ACTUAL	CARRY-FORWARD ADJUSTMENT	2013 ACTUAL	FIXED FY 15
LEGISLATURE	7,473	7,356	117	7,473	7,590
JUDICIARY	45,006	41,553	3,453	45,006	48,459
GOVERNOR	290	334	(44)	290	246
LT GOVERNOR	56	63	(7)	56	49
AUDITOR	1,238	1,214	24	1,238	1,262
ATTORNEY GENERAL	4,048	3,882	166	4,048	4,214
AGRICULTURE	5,087	5,598	(511)	5,087	4,576
INSURANCE	8,466	7,785	681	8,466	9,147
CONSERVATION	21,203	19,819	1,384	21,203	22,587
ECONOMIC DEVELOPMENT	9,168	9,910	(742)	9,168	8,426
EDUCATION	29,346	27,573	1,773	29,346	31,119
HIGHER ED	714	680	34	714	748
HEALTH	20,055	17,852	2,203	20,055	22,258
HIGHWAYS	60,342	66,949	(6,607)	60,342	53,735
LABOR	10,786	10,328	458	10,786	11,244
MENTAL HEALTH	90,346	86,381	3,965	90,346	94,311
NATURAL RESOURCES	22,832	20,237	2,595	22,832	25,427
PUBLIC SAFETY	58,981	54,915	4,066	58,981	63,047
SOCIAL SERVICES	80,787	79,119	1,668	80,787	82,455
CORRECTIONS	121,340	114,990	6,350	121,340	127,690
TOTAL	597,564	576,538	21,026	597,564	618,590

STATE OF MISSOURI - CALCULATION OF ROLL-FORWARD ADJUSTMENTS

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TREASURER DISBURSEMENTS	2013 CARRY-FORWARD	2011 ACTUAL	CARRY-FORWARD ADJUSTMENT	2013 ACTUAL	FIXED FY 15
LEGISLATURE	1,112	1,189	(77)	1,112	1,035
JUDICIARY	6,077	5,904	173	6,077	6,250
GOVERNOR	61	80	(19)	61	42
LT GOVERNOR	11	13	(2)	11	9
AUDITOR	185	193	(8)	185	177
ATTORNEY GENERAL	926	1,005	(79)	926	847
AGRICULTURE	1,343	1,287	56	1,343	1,399
INSURANCE	1,528	1,492	36	1,528	1,564
CONSERVATION	5,096	4,945	151	5,096	5,247
ECONOMIC DEVELOPMENT	2,110	2,366	(256)	2,110	1,854
EDUCATION	20,402	22,597	(2,195)	20,402	18,207
HIGHER ED	335	336	(1)	335	334
HEALTH	7,800	7,652	148	7,800	7,948
HIGHWAYS	22,056	26,014	(3,958)	22,056	18,098
LABOR	4,088	3,717	371	4,088	4,459
MENTAL HEALTH	12,902	12,710	192	12,902	13,094
NATURAL RESOURCES	6,387	5,792	595	6,387	6,982
PUBLIC SAFETY	10,121	9,924	197	10,121	10,318
SOCIAL SERVICES	34,710	40,278	(5,568)	34,710	29,142
CORRECTIONS	16,073	16,734	(661)	16,073	15,412
TOTAL	153,323	164,228	(10,905)	153,323	142,418

STATE OF MISSOURI - CALCULATION OF ROLL-FORWARD ADJUSTMENTS

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RECORDS MANAGEMENT	2013 CARRY-FORWARD	2011 ACTUAL	CARRY-FORWARD ADJUSTMENT	2013 ACTUAL	FIXED FY 15
LEGISLATURE	10,438	21,667	(11,229)	10,438	(791)
JUDICIARY	481,114	521,118	(40,004)	481,114	441,110
GOVERNOR	1,480	1,296	184	1,480	1,664
LT GOVERNOR	67	1,971	(1,904)	67	(1,837)
AUDITOR	20,346	30,118	(9,772)	20,346	10,574
ATTORNEY GENERAL	696,501	774,698	(78,197)	696,501	618,304
AGRICULTURE	9,184	11,947	(2,763)	9,184	6,421
INSURANCE	127,067	155,895	(28,828)	127,067	98,239
CONSERVATION	4,542	7,006	(2,464)	4,542	2,078
ECONOMIC DEVELOPMENT	44,092	47,303	(3,211)	44,092	40,881
EDUCATION	56,869	76,490	(19,621)	56,869	37,248
HIGHER ED	22,594	23,922	(1,328)	22,594	21,266
HEALTH	159,637	183,948	(24,311)	159,637	135,326
HIGHWAYS	25,012	25,596	(584)	25,012	24,428
LABOR	190,726	214,525	(23,799)	190,726	166,927
MENTAL HEALTH	139,878	132,946	6,932	139,878	146,810
NATURAL RESOURCES	118,245	132,216	(13,971)	118,245	104,274
PUBLIC SAFETY	223,454	237,987	(14,533)	223,454	208,921
SOCIAL SERVICES	643,642	603,305	40,337	643,642	683,979
CORRECTIONS	710,917	737,925	(27,008)	710,917	683,909
TOTAL	3,685,805	3,941,879	(256,074)	3,685,805	3,429,731

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SECURITY	2013 CARRY-FORWARD	2011 ACTUAL	CARRY-FORWARD ADJUSTMENT	2013 ACTUAL	FIXED FY 15
LEGISLATURE	121,448	134,647	(13,199)	121,448	108,249
JUDICIARY	16,573	18,211	(1,638)	16,573	14,935
GOVERNOR	6,521	8,957	(2,436)	6,521	4,085
LT GOVERNOR	1,359	1,792	(433)	1,359	926
AUDITOR	27,441	27,168	273	27,441	27,714
ATTORNEY GENERAL	60,860	64,487	(3,627)	60,860	57,233
AGRICULTURE	1,359	34,930	(33,571)	1,359	(32,212)
INSURANCE	55,426	55,829	(403)	55,426	55,023
CONSERVATION	---	---	---	---	---
ECONOMIC DEVELOPMENT	108,950	43,887	65,063	108,950	174,013
EDUCATION	72,271	84,788	(12,517)	72,271	59,754
HIGHER ED	16,302	18,211	(1,909)	16,302	14,393
HEALTH	24,452	26,870	(2,418)	24,452	22,034
HIGHWAYS	126,338	154,351	(28,013)	126,338	98,325
LABOR	115,199	---	115,199	115,199	230,398
MENTAL HEALTH	---	---	---	---	---
NATURAL RESOURCES	102,429	118,823	(16,394)	102,429	86,035
PUBLIC SAFETY	53,252	56,128	(2,876)	53,252	50,376
SOCIAL SERVICES	100,527	97,328	3,199	100,527	103,726
CORRECTIONS	---	298	(298)	---	(298)
TOTAL	1,010,707	946,705	64,002	1,010,707	1,074,709

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REVENUE CASHIER	2013 CARRY-FORWARD	2011 ACTUAL	CARRY-FORWARD ADJUSTMENT	2013 ACTUAL	FIXED FY 15
LEGISLATURE	1,087	1,129	(42)	1,087	1,045
JUDICIARY	6,435	6,561	(126)	6,435	6,309
GOVERNOR	206	197	9	206	215
LT GOVERNOR	14	14	---	14	14
AUDITOR	210	219	(9)	210	201
ATTORNEY GENERAL	489	510	(21)	489	468
AGRICULTURE	202	384	(182)	202	20
INSURANCE	3	1	2	3	5
CONSERVATION	2,097	2,249	(152)	2,097	1,945
ECONOMIC DEVELOPMENT	319	482	(163)	319	156
EDUCATION	20,796	22,355	(1,559)	20,796	19,237
HIGHER ED	24,893	26,804	(1,911)	24,893	22,982
HEALTH	8,625	8,845	(220)	8,625	8,405
HIGHWAYS	7,182	7,790	(608)	7,182	6,574
LABOR	306	221	85	306	391
MENTAL HEALTH	20,228	20,289	(61)	20,228	20,167
NATURAL RESOURCES	2,317	2,504	(187)	2,317	2,130
PUBLIC SAFETY	6,549	7,205	(656)	6,549	5,893
SOCIAL SERVICES	48,915	51,363	(2,448)	48,915	46,467
CORRECTIONS	20,592	20,669	(77)	20,592	20,515
TOTAL	171,465	179,791	(8,326)	171,465	163,139